Walter James Kubon, Jr., the natural living man,
Sui Juris, in Pro Se as Beneficiary of the
WALTER JAMES KUBON, Jr., Estate;
VALLY KUBON, Estate
c/o 560 Hobie Lane
San Jose, California, [95127]

FILED
APR 29 2019
SUSAN Y. SOONG
CLERK, U.S. DISTRICT COURT
NORTH DISTRICT OF CALIFORNIA
OAKLAND OFFICE

NC

UNITED STATES DISTRICT COURT
Northern District of California

UNITED STATES OF AMERICA
Plaintiff

vs

WALTER JAMES KUBON,
VALLY KUBON
Defendants

Federal Law states: The use of fictitious names or addresses (ALL CAPITAL LETTERS) in a private individual's names or a ZIP CODE against the individual's wishes, is a crime under Title 39 U.S.C. Section 3003, Title 18 U.S.C. 1302, 1341, 1342., and is punishable by up to 15 years imprisonment and $1,000,000.00 fine.

Court Case: 18-cv-04788-PJH

U.S.A. /vs/ Kubon, et al

W. James Kubon, Jr., THE NATURAL LIVING MAN AS BENEFICIARY OF THE WALTER JAMES KUBON, [WALTER JAMES KUBON, JR.] ESTATE, APPEARS SPECIALLY, NOT GENERALLY AND NOT VOLUNTARILY, PURSUANT TO THE UNITED STATES SPECIAL RULES OF ADMIRALTY RULE 8(E) AND SUBMITS:

MANDATORY JUDICIALLY NOTICED PRIMA FACIE EVIDENCE AS HE TAKES A NIHIL DICIT DEFAULT; (A NO RECOURSE DEFAULT IN ADMIRALTY WITH PREJUDICE) AGAINST PLAINTIFF REGARDING THE FILED MANDATORY JUDICIALLY NOTICED PRIMA FACIE EVIDENCE THAT LABOR IS NOT TAXABLE BY THE INTERNAL REVENUE [26 U.S.C. SECTION 83, 212, 100, 1001, 1011], NOTE: DOCUMENTATION ON IMPUTED TAX RETURNS IN QUESTION, WERE ERRONEOUSLY INCLUDED AND ATTRIBUTED AS "TAXABLE INCOME", WHICH WAS ONLY COMPENSATION DERIVED FROM PERSONAL MANUAL LABOR **THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING ALL ITEMS HEREIN**

Note: Failure to file this is considered concealment, and in violation of 18 US CODE § 2071

LISTED IN PAGE CAPTION:

1. EXHIBIT A: MANDATORY JUDICIAL NOTICED EVIDENCE OF 26 U.S.C. 83, 212, 100, 1001, 1011, STATING LABOR IS NOT TAXABLE AND SUPREME COURT CASE LAW WHICH STATES LABOR NOT TAXABLE BY IRS

2. EXHIBIT B: MANDATORY JUDICIAL NOTICED EVIDENCE OF FLYER FROM I.H.S.S. STATING LABOR IS NOT TAXABLE - SETTING PRECEDENT

3. EXHIBIT C: MANDATORY JUDICIAL NOTICED EVIDENCE OF DEFENDANTS DECLARATION STATING HIS JOB CONSISTS OF WAGES DERIVED FROM COMPENSATION FOR PERSONAL LABOR - WHICH IS NOT TAXABLE

4.**EXHIBIT D:** MANDATORY JUDICIAL NOTICED EVIDENCE CODE SECTION 26 CFR 1.0 - 1

5. VERIFICATION

6. MEMORANDUM OF POINTS AND AUTHORITIES

7. VERIFICATION

8. CERTIFICATE OF SERVICE

[Ref: California Probate Code Section 4401, 6380-6390 & UNIDROIT] California Rules of Evid. §§ 452, 452(d), 452(e), 452(g), 452(h), 453, 1280, 1284; California Civil Procedure Part 1 Article 2, Incidental Powers and Duties of Courts 128.7(b)(1)(2)(3)(4), (c); Federal Rules of Civil Code of Procedure 7(b) and 9(d); Federal Rules of Evidence Rule 201, 201(b)(2), 201(c)(2)]

0. PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING THAT THE JUDICIAL NOTICE HEREIN IS TRUE AND CORRECT

All officers of the court for the UNITED STATES DISTRICT COURT, NORTHERN DISTRICT OF CALIFORNIA, are hereby placed on notice under authority of the supremacy and equal protection clauses of the United States Constitution and the common law authorities of Haines v Kerner, 404 U.S. 519, Platsky v. C.I.A. 953 F.2d. 25, and Anastasoff v. United States, 223 F.3d 898 (8th Cir. 2000) relying on Willy v. Coastal Corp., 503 U.S. 131, 135 (1992), "United States v. International Business Machines Corp., 517 U.S. 843, 856 (1996), quoting Payne v. Tennessee, 501 U.S. 808, 842 (1991) (Souter, J., concurring). Trinsey v. Pagliaro, D.C. Pa. 1964, 229 F. Supp. 647, American Red Cross v. Community Blood Center of the Ozarks, 257 F.3d 859 (8th Cir. 07/25/2001).

In re Haines: pro se litigants (Defendant is a pro se litigant) are held to lessstringent pleading standards than BAR registered attorneys. Regardless of the deficiencies in their pleadings, pro se litigants are entitled to the opportunity to submit evidence in support of their claims.
In re Platsky: court errs if court dismisses the pro se litigant (Defendant is a pro se litigant) without instruction of how pleadings are deficient and how to repair pleadings.
In re Anastasoff: litigants' constitutional rights are violated when courts depart from precedent where parties are similarly situated. All litigants have a constitutional right to have their claims adjudicated according the rule of precedent.
See Anastasoff v. United States, 223 F.3d 898 (8th Cir. 2000). Statements of counsel, in their briefs or their arguments are not sufficient for a motion to dismiss or for summary judgment, Trinsey v. Pagliaro, D.C. Pa. 1964, 229 F. Supp. 647.
The Plaintiff herein has admitted to the fact that W. James Kubon, Jr., THE NATURAL LIVING MAN AND BENEFICIARY OF WALTER JAMES KUBON, ESTATE HAS SUBMITTED:

MANDATORY JUDICIALLY NOTICED PRIMA FACIE EVIDENCE THAT **PROVES THAT THE PLAIN LANGUAGE OF: 26 U.S.C. 83, 212, 100, 1001, 1011, STATES THAT WHEN COMPENSATION IS RECEVED IN [EXCHANGE] FOR LABOR SERVICES RENDERED, ONLY THE "EXCESS" OF THE "PROPERTY" [COMPENSATION] OVER THE "AMOUNT PAID" [LABOR] IN COST IS TO BE INCLUDED IN GROSS INCOME AND, STATES LABOR IS NOT TAXABLE AS DOCUMENTED WAGES FOR COMPENSATION DERIVED FROM LABOR ON DEFENDANT'S TAX RETURNS.**

BE ADVISED AND TAKE NOTICE: that in accordance with California Rules of evidence §§ 452, 453, Mandatory Judicial Notice is given by, W. James Kubon, Jr, the natural living man, hereby respectfully submits the following evidentiary documentation to this Honorable Court.

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING THE EXHIBIT LIST

1. Exhibit A: THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING THE MANDATORY JUDICIAL NOTICED PRIMA FACIE EVIDENCE OF 26 U.S.C. 83, 212, 100, 1001, 1011, REFERENCING THAT LABOR IS NOT TAXABLE BY THE INTERNAL REVENUE SERVICE.

Judicial Significance: The Plaintiff has admitted that the Prima Facie evidence that 26 U.S.C. 83, 212, 100, 1001, 1011, Proves labor is not taxable by IRS.

The only legal taxable income per IRS Code comes from the sale of profits for Tobacco, Distilled Spirits, Fire Arms, and Cotton and/or profits from other sources of "income". This U.S.C. is controlling.

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2. Exhibit B: THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING THE MANDATORY JUDICIAL NOTICED PRIMA FACIE EVIDENCE OF THE FLYER BY IN HOME SUPPORT SERVICES (I.H.S.S.) STATING LABOR IS NOT TAXABLE.

Judicial Significance: The Plaintiff has admitted that the Prima Facie Evidence that sets a precedent, which proves that payment in credits derived as compensation derived from labor, because there is no money, are not taxable pursuant to Title 12 US Code, Section 144 as Amended – Only payment in federal reserve promissory notes are Taxable.

The Plaintiff has admitted that the Contention: Wages, tips, and other compensation received for personal services are not income.

The Plaintiff has admitted that the this argument asserts that wages, tips, and other compensation received for personal services are not income, because there is allegedly no taxable gain when a person "exchanges" labor for money. Under this theory, wages are not taxable income because people have basis in their labor equal to the fair market value of the wages they receive; thus, there is no gain to be taxed. Some take a different approach and argue that the Sixteenth Amendment to the United States Constitution did not authorize a tax on wages and salaries, but only on gain or profit.

The Plaintiff has admitted that the Simple example. You make a wage. You pay all your expenses. You have some left over "principal," and you invest this in some means, and "derive" some interest from the extra money. THAT is what is lawful income. You are deriving NOTHING from your wages. It is the value of your labor, which costs money.

The Plaintiff has admitted that the the "amount paid" is defined in 26 C.F.R. Section 1.83-3(g) as: definition of cost:

"For purposes of section 83 and the regulations thereunder, the term "amount paid" refers to the value of any money or property [labor is property] paid fo the transfer of property [compensation] to which section 83 applies …"

The Plaintiff has admitted that the *26 C.F.R. Section 1.1012 – Basis of property: (a) General rule. In general, the basis of property [compensation] is the cost thereof. The cost is the amount paid [labor] for such property [compensation] in cash or other property [labor] …*

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3 Exhibit C: THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING THE DEFENDANTS DECLARATION STATING ANNUAL WAGES ARE CREDITS DERIVED FROM COMPENSATION FOR PERSONAL LABOR, PURSUANT TO TITLE 12 US CODE, SECTION 144 AS AMENDED, ARE NON-TAXABLE LABOR.

Judicial Significance: The Plaintiff has admitted that under penalty of perjury Defendant is stating that the personal annual compensation for labor documented on the tax return for any year is derived from personal labor, in which he receives only payment in credit, no money. Pursuant to IRS Code, personal labor and is not taxable. Therefore, the documented annual credited wages on the tax return has never been taxable because it is labor repair work.

The Plaintiff has admitted that the Defendants compensation for labor is not different than an in home care-giver's labor, or an auto repair man's labor. Their labor is not taxable. Only 'fabrication' labor is taxable. Defendant is not involved with 'fabrication' labor.

The Plaintiff has admitted that the Repairman's charge is not taxable, because it is related to nontaxable repair labor. However, charges for hazardous waste fees are generally taxable if they are made in connection with your taxable sale of parts or other property, or in connection with taxable work you perform on a vehicle. Dec. 05, 2017

The Plaintiff has admitted that an In home care-giver's labor is not taxable, because it is strictly labor, and Defendants compensation for labor is not "income" which is not taxable, pursuant to the plain language of 26 U.S.C. 83, 212, 100, 1001, 1011, states that when compensation is received in [exchange] for services rendered, ONLY the "excess" of the "property" [compensation] over the "amount paid" [labor] in cost is to be included in gross income.

The Plaintiff has admitted that: *"Since the right to receive [commonly-defined] income or earnings is a right belonging to every person, this right cannot be taxed as privilege."* ***Jack Cole Company v. Alfred T. MacFarland, Commissioner,*** 337 S.W.2d 453 (1960).

The Plaintiff has admitted that the Defendant has *merely* filed the wrong IRS Form. Defendant filed the tax returns in question in Defendants "personal name" – Spelled in proper upper and lower case letters; which has been misconstrued and not in the name of an all capitalized trust name, which sounds like the Defendant's real name but applied and spelled in all capital letters meaning it is the real man's name.

The Plaintiff has admitted that it has been discovered that IRS Form 1040NR is utilized by the 'non-resident alien', such as those domiciled in the states of the Union.

The Plaintiff has admitted that the IRS Form 1040 would be inappropriate form to take the labor deduction on because: 1.1.1. The IRS Published Products Catalog, Document 7130, says the IRS Form 1040 is for "citizens and residents" of the UNITED STATES. Persons domiciled in the states of the Union are NOT "citizens and residents" but 'non-resident aliens'.

The Plaintiff has admitted that however, the IRS Form 1040 is the form always instructed to be used; which is purposely and intentionally incorrect, because it doesn't allow for deduction documentation of personal labor. In this way the IRS fraudulently can tax labor against the unsuspecting individual – which is Taxation without representation! - Of which many people died for at the Boston Tea Party.

The Plaintiff has admitted that everything that goes on an IRS Form 1040 is related to a "trade or business" (public office) in the UNITED STATES (District of Columbia). No one domiciled in a state of the Union not engaged in "trade or business" is within the "UNITED STATES" is legally defined. The only deductions indicated on the IRS 1040 Form are those in connection with "trade or business" deductions against earnings not connected wit a "trade or business" pursuant to 26 U.S.C. Section 162, and those not engaged in a "trade or business" cannot take such deductions.

The Plaintiff has admitted that the IRS Form 1040 only allows for "trade or business" because an all capitalized name sounding just as Defendant's real name is substituted as Defendant, which is a Cestique Trust, form of corporation name, created by the Commerce Dept after an individual is born. This is created because only corporations can work with other corporations and only the real man can work with a real man. Same with lawsuits… a

corporation cannot sue a real man. That is why on the complaint herein, Defendant's name is made in all capital letters – which is never the real man. Therefore the lawsuit is not against the real man, it is against the Cestique Trust, which is not the real man. But, the courts want the real man to stand in as 'cargo' in rem for the all capitalized named Trust – which is fraud.

2.2.2 … the form does not allow for deductions of any kind for non-resident aliens.

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING THE CALIFORNIA EVIDENCE CODE SECTION 453 STATES:

453. The trial court shall take judicial notice of any matter specified in Section 452 if a party requests it and:
(a) Gives each adverse party sufficient notice of the request, through the pleadings or otherwise, to enable such adverse party to prepare to meet the request; and
(b) Furnishes the court with sufficient information to enable it to take judicial notice of the matter.

This type of judicial notice can be very powerful because the court before which the request is made is bound by the facts or findings in the court record. Like collateral estoppel or res judicata, this type of judicial notice limits the scope of proceedings in the current case. Assuming the appropriate request and the correct category of document, the court has little leeway. Once judicial notice has been appropriately requested, Evidence Code Section 453 provides that judicial notice of the requested matters becomes compulsory.

A skillful party can use judicial notice to establish important facts or orders based upon findings in a prior (or the same) case. The party then need not do further work to prove those facts or orders. "[T]he weight of authority is that, where notice is mandatory, the effect is substantially that of a conclusive presumption; i.e., the fact must be accepted and no evidence can be offered to dispute it." 1 Witkin Cal.Evid. 4th (2000) Judicial Notice Section 3(2), p. 103. This conclusive effect means that this is not a situation in which one side offers proof and the other may rebut it, but rather a situation in which the parties are bound by the prior determination – just like res judicata and collateral estoppel.

4. VERIFICATION

I, the undersigned make this declaration under penalty of perjury, that the pleading is true. Each of the signer(s) of this document is a person having first hand knowledge of the facts stated herein.
The undersigned has made a reasonable inquiry into fact and law and affirms to the court that this claim:

1. is not frivolous or intended solely to harass.
2. is not made in Bad Faith – Nor for any improper purpose, i.e. harass or delay.
3. may advocate changes in the law – arguments justified by existing law or non-frivolous argument to change law.
4. has Foundations for factual allegations – alleged facts have evidentiary support.
5. and has Foundation for denials – denials of factual allegations must be warranted by evidence.

DATED: April 24, 2019

By: _/s/ W. James Kubon Jr.
W. James Kubon, Jr., the natural living man as Beneficiary of WALTER JAMES KUBON, Estate

DATED: April 24, 2019

By: _/s/ Vally Kubon
Vally Kubon., the natural living woman as Beneficiary of VALLY KUBON, Estate

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING **THE ATTACHMENTS:**

Exhibit A: THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF: THE FOLLOWING MATERIAL FACTS REGARDING: THE MANDATORY JUDICIAL NOTICED PRIMA FACIE EVIDENCE OF 26 U.S.C. 83, 212, 100, 1001, 1011, STATING LABOR IS NOT TAXABLE BY INTERNAL REVENUE

Exhibit B: THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING: THE MANDATORY JUDICIAL NOTICED PRIMA FACIE EVIDENCE OF THE FLYER BY IN HOME SUPPORT SERVICES (I.H.S.S.) STATING LABOR IS NOT TAXABLE.

Exhibit C: THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING: **THE** Defendants Declaration of work performed is only labor, which is not taxable.

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING
6. ALL THE MEMORANDUM OF POINTS & AUTHORITIES

The plain language of: **26 U.S.C. 83, 212, 100, 1001, 1011, STATES THAT WHEN COMPENSATION IS RECEIVED IN [EXCHANGE] FOR SERVICES RENDERED, ONLY THE "EXCESS" OF THE "PROPERTY" [COMPENSATION] OVER THE "AMOUNT PAID" [LABOR] IN COST IS TO BE INCLUDED IN GROSS INCOME.**

NO FEDERAL AND/OR STATE 1040 TYPE RETURNS, FORMS, SCHEDULES OR WORKSHEETS ACCOMMODATE SECTION 83(a) IN ANY WAY AND THEREFORE IT IS NOT POSSIBLE FOR ANY CITIZEN OR TAX PROFESSIONAL TO COMPLETE A FEDERAL AND/OR STATE 1040 TYPE RETURN AND CLAIM THE RIGHTFUL DEDUCTIONS FO THE VALUE OF ONE'S LABOR AS ARTICULATED BY CONGRESS IN SECTION 83(a). THERE ARE NO FEDERAL AND/OR STATE RETURNS, FORMS SCHEDULES OR WORK SHEETS WHICH WILL ASSIST ANY CITIZEN OR TAX PROFESSIONAL TO DETERMINE THE AMOUNT OF THE "EXCESS" WHICH IS THE ONLY AMOUNT TO BE INCLUDED IN "GROSS INCOME", PURSUANT TO 26 U.S.C. SECTION 83(a). ALL RETURNS, FORMS, SCHEDULES OR WORK SHEETS WHICH WILL INCORRECTLY ASSUME

THAT ALL COMPENSATION IS INCLUDED IN "GROSS INCOME" WHICH IS CONTRARY TO THE LAW AND A VIOLATION OF THE CITIZEN'S RIGHTS AS ARTICULATED BY CONGRESS IN SECTION 83(a).

"The claim that salaries, wages, and compensation for personal services are to be taxed as an entirety and therefore must be returned by the individual... is without support, either in the language of the Act or in the decisions of the courts construing it... **it is not salaries, wages or compensation for personal services that are to be included in gross income. That which is to be included is gains, profits, and income derived from salaries, wages, or compensation for personal services**." ***United States Supreme Court, Lucas v. Earl, 281 U.S. 111 (1930).*** (Emphasis added).

"The statute and the statute alone determines what is income to be taxed. It taxes only income "derived" from many different sources; **one does not "derive income" by rendering services and charging for them**." ***Edwards v. Keith, 231 F. 110 (2nd Cir. 1916).*** (Emphasis added).

"If there is no gain, there is no income." [1] ...It [income] is not synonymous with receipts. Simply put, pay from a job is a 'wage,' and **wages are not taxable**. Congress has taxed income, not compensation." ***United States Supreme Court Conner v. United States. 303 F. Supp. 1187 (1969) pg. 1191: 47 C.J.S. Internal Revenue 98, Pg. 226.*** **(Emphasis added).**

"Congress has taxed INCOME, not compensation." **Conner v US 303 F Supp. 1187 (1969)**
"There is a clear distinction between 'profit' and wages', or a compensation for labor. Compensation for labor (wages) cannot be regarded as profit within the meaning of the law. The word 'profit', as ordinarily used, means the gain made upon any business or investment- - - a different thing altogether from the mere compensation for labor."
Any income, from whatever source, is presumed to be income under section 61, unless the taxpayer can establish that it is specifically exempted or excluded. **In *Reese v. United States,* 24 F.3d 228, 231 (Fed. Cir. 1994).**

Oliver v Halsted, 86 SE Rep. 2nd 85e9 (1955).". . .reasonable compensation for labor or services rendered is not profit." **Lauderdale Cemetery Assoc. V Mathews, 345 PA 239; 47 A 2d 277, 280 (1946)**

1930: Lucas v. Earl, 281 U.S. 111.
The Supreme Court ruled that wages and compensation for personal services were not to be taxed in their entirety, but instead, the gain or profit derived indirectly from them.

1959: Flora v. United, 362 US 145.
Ruled that our tax system is based on voluntary assessment and payment, not on force or coercion. "Our system of taxation is based upon voluntary assessment and payment, not upon distraint."

1978: Central Illinois Public Service Co. v. United States, 435 U.S. 21.
Established that wages and income are NOT equivalent as far as taxes on income are concerned.

"Decided cases have made the distinction between wages and income and have refused to equate the two in withholding or similar controversies.
Peoples Life Ins. Co. v. United States, 179 Ct. Cl. 318, 332, 373 F.2d 924, 932 (1967); Humble Pipe Line Co. v. United States, 194 Ct. Cl. 944, 950, 442 F.2d 1353, 1356 (1971); Humble Oil & Refining Co. v. United States, 194 Ct. Cl. 920, 442 F.2d 1362 (1971); Stubbs, Overbeck & Associates v. United States, 445 F.2d 1142 (CA51971); Royster Co. v. United States, 479 F.2d, at 390; Acacia Mutual Life Ins. Co. v. United States, 272 F. Supp. 188 (Md. 1967)."

Redfield v. Fisher, 292 P. 813, 135 Or. 180, 294 P.461, 73 A.L.R. 721 (1931)
"The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed."

U.S. v. Ballard, 535 F2d 400, cert denied, 429 U.S. 918, 50 L.Ed.2d 283, 97 S.Ct. 310 (1976)
"income" is not defined in the Internal Revenue Code

"CORPORATIONS" HAVE 'NO JURISDICTION' OVER THE REAL FLESH AND BLOOD MAN?
United States Supreme Court 1795: *"Inasmuch as every government is an artificial person, an abstraction, and a creature of the mind only, a government can interface only with other artificial persons. The imaginary, having neither actuality nor substance, is foreclosed from creating and attaining parity with the tangible. The legal manifestation of this is that no government, as well as any law, agency, aspect, court, etc. can concern itself with anything other than corporate, artificial persons and the contracts between them* ***it CANNOT be injured****."* .
S.C.R. 1795, *Penhallow v Doane's Administraters* (3 U.S. 54; 1 L.Ed. 57; 3 Dall. 54)
Action must be brought in the name of the injured party 'People Of The State Of California', as a fictional entity, is NOT a real party in interest as a fictional entity.

"All codes, rules and regulations are applicable to the government authorities only."
Rodrigues vs Ray Donovan **(US Secretary of labor)** 769 F2d 1344, 1348 (1985)

Regulations then are written to guide a specific agency in its operation, to guide those being regulated by the agency, and to guide the employees of the agency. The STATE OF CALIFORNIA municipal corporation's ***'code'*** *is to guide in the operation of the corporation, those controlled by the corporation and employees of the corporation…*
NOT THE CITIZENRY AT LARGE.
State ex rel. Lynch v. City of Cleveland, 132 N.W. 2d 118, 121

"Ordinances...are laws passed by the governing body of a municipal corporation for the regulation of the corporation." ***Bills v City of Goshen,*** 2 N.E. 115, 117

Owen v, Independence 100 Vol. Supreme Court Reports 1398: (1982) *Main v. Thiboutot* 100 Vol Supreme Court Reports 2502: (1982) *"The right of action created by statute relating to deprivation under color of law, of a right secured by the constitution and the laws of the United states and comes claims which are based solely on statutory violations of Federal law and applied to the claim that claimants had been deprived of their rights in some capacity to which they were entitled."*

Harlow v. Fitzgerald, 457 U.S. 800 (1982), was a case decided by the United States Supreme Court involving the doctrines of qualified immunity and absolute immunity. The case held that the aides were generally entitled to qualified immunity; however, an aide could obtain absolute immunity but must "first show that the responsibilities of his office embraced a function so sensitive as to require a total shield from liability. He must then demonstrate that he was discharging the protected function when performing the act for which liability is asserted."

Any Judge who does not comply with his oath to the Constitution of The United States wars against that Constitution and engages in acts in violation of the Supreme Law of The Land The Judge is engaged in acts of treason. ***Cooper v. Aaron,*** **358 U.S. 1, 78S. Ct. 1401 (1958)**

"There is a general rule that a ministerial officer who acts wrongfully, althouth in good faith, is never the less is liable in a civil action and cannot claim the immunity of the Sovereign."
Cooper v. O'Conner, **99 F. 2d 133**

"The courts are not bound by an officer's interpertaton of the law under which he presumes to act." ***Hoffsomer v. Hayes,*** **92 Okla 32, 227 F. 417**

"No man in this country is so high that he is above the law. No officer of the law may set that law at defiance with impunity. All the officers of the government, from the highest to the lowest, are creatures of the law and are bound to obey it." … "It is the only supreme power in our system of government, and every man who, by accepting office participates in its functions, is only the more strongly bound to submit to that supremancy, and to observe the limitations which it imposes on the excerise of the authority which gives."
U.S. v. Lee, **106 U.S. 196, 220 1 S. Ct. 240, 261, 27 L. ed 171 (1882)**

U.S. SUPREME COURT JUSTICE HOLMES EXPLAINED:
"A Sovereign is exempt from suit, not because of any formal conception or obsolete theory, but on the logical and practical ground that there can be no legal Right as against the authority that makes the law on which the Right depends." ***Kawananakoa v. Polyblank,*** **205 U.S. 349, 353, 27 S. Ct. 526, 527, 51 L. Ed. 834 (1907).**

No such ideas obtain here (speaking of America): at the revolution, the Sovereignty devolved on the people; and they are truly the Sovereigns of the country, but they are Sovereigns without subjects (unless the African slaves among us may be so called) and have none to govern but themselves; the citizens of America are equal as fellow citizens, and as joint tenants in the Sovereignty. ***Chisholm v. Georgia*** **(February Term, 1793) 2 U.S. 419, 2 Dall. 419, 1 L.Ed 440.**

"No state may convert any secured liberty into a privilege an issue a license and a fee."
Mudook v. Penn, **319 US 105 (1943)**

This real man/woman **individual** paradigm is explained by the following U.S. Supreme Court case: *"The individual may stand upon his constitutional Rights as a citizen. He is entitled to carry on his private business in his own way. His power to contract is unlimited. He owes no such duty [to submit his books and papers for an examination] to the State, since he receives nothing therefrom, beyond the protection of his life and property. His Rights are such as existed by the law of the land [Common Law] long antecedent to the organization of the State, and can only be taken from him by due process of law, and in accordance with the Constitution. Among his Rights are a refusal to incriminate himself, and the immunity of himself and his property from arrest or seizure except under a warrant of the law. He owes nothing to the public so long as he does not trespass upon their Rights."* ***Hale v. Henkel,*** **201 U.S. 43 at 47 (1905).**

Let us analyze this case. It says, "The **individual** may stand upon his constitutional Rights." It does not say, "Sit on his Rights." There is a principle here: "If you don't use 'em you lose 'em." You have to assert your Rights, demand them, "stand upon" them.

Then it says, *"His Rights are such as existed by the law of the land [Common Law] long antecedent to the organization of the State."* This is very important. The Supreme Court recognized that humans have inherent Rights. The U.S. Constitution (including the Bill of Rights) does not grant us Rights. We have fundamental Rights, irrespective of what the Constitution says. The Constitution acknowledges some of our Rights. And Amendment IX states, *"The enumeration in the Constitution, of certain Rights, shall not be construed to deny or disparage others retained by the people."* The important point is that our Rights antecede (come before, are senior to) the organization of the state.

Next the Supreme Court says, *"And [his Rights] can only be taken from him by due process of law, and in accordance with the Constitution."* Does it say the government can take away your Rights? No! Your Rights can only be taken away "by due process of law, and in accordance with the Constitution." "Due process of law" involves procedures and safeguards such as trial by jury. "Trial by jury" means, inter alia, the jury judges both law and fact.

Finally, the Supreme Court says, *"He owes nothing to the public so long as he does not trespass upon their Rights."*
"We know that *Hale v. Henkel* was decided in 1905 in the U.S. Supreme Court. Since it was the Supreme Court, the case is binding on all courts of the land, until another Supreme Court case says it isn't. Has another Supreme Court case overturned *Hale v. Henkel*? The answer is NO.

As a matter of fact, since 1905, the Supreme Court has cited *Hale v. Henkel* a total of 144 times. A fact more astounding is that since 1905, *Hale v. Henkel* has been cited by all of the federal and state appellate court systems a total of over 1600 times. None of the various issues of this case has ever been overruled.

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6. VERIFICATION

I, the undersigned make this declaration under penalty of perjury, that each of the signer(s) of this declaration is a person having first hand knowledge of the facts stated herein.
The undersigned has made a reasonable inquiry into fact and law and affirms to the court that this Declaration:

1) is not frivolous or intended solely to harass.
2) is not made in Bad Faith - Nor for any improper purpose, i.e. harass or delay.
3) may advocate changes in the law - arguments justified by existing law or non-frivolous argument to change law.
4) has Foundations for factual allegations - alleged facts have evidentiary support.
5) and has Foundation for denials - denials of factual allegations must be warranted by evidence.

DATED: April 24, 2019

By: _/s/ W. James Kubon Jr.
W. James Kubon, Jr., the natural living man, without council, as Beneficiary of Defendant WALTER JAMES KUBON, JR., Estate

DATED: April 24, 2019

By: _/s/ Vally Kubon
Vally Kubon, the natural living woman, without council, as Beneficiary of Defendant VALLY KUBON, Estate

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING

EXHIBIT 'A'

MANDATORY JUDICIAL NOTICED PRIMA FACIE EVIDENCE OF 26 U.S.C. 83, 212, 100, 1001, 1011, STATING LABOR IS NOT TAXABLE. IRS

The plain language of 26 U.S.C. 83, 212, 100, 1001, 1011, STATES THAT WHEN COMPENSATION IS RECEVED IN [EXCHANGE] FOR SERVICES RENDERED, ONLY THE "EXCESS" OF THE "PROPERTY" [COMPENSATION] OVER THE "AMOUNT PAID" [LABOR] IN COST IS TO BE INCLUDEDIN GROSS INCOME.

1911: Flint v. Stone Tracy Co., 220 U.S. 107. Defined excise taxes as taxes laid on corporations and corporate privileges, not in natural persons. "Excises are taxes laid upon the manufacture, sale or consumption of commodities within the country, upon licenses to pursue certain occupations and upon corporate privileges...the requirement to pay such taxes involves the exercise of [220 U.S. 107, 152] privileges, and the element of absolute and unavoidable demand is lacking...Conceding the power of Congress to tax the business activities of private corporations... the tax must be measured by some standard... It is therefore well settled by the decisions of this court that when the sovereign authority has exercised the right to tax a legitimate subject of taxation as an exercise of a franchise or privilege, it is no objection that the measure of taxation is found in the income produced in part from property which of itself considered is nontaxable."

1918: Peck v. Lowe, 247 U.S. 165. Stated that the 16th Amendment does not extend the taxing power to new or excepted subjects, but removed the need to apportion direct taxes on income.

In Pollock v. Farmers' Loan & Trust Co., 158 U.S. 601 , 15 Sup. Ct. 912, under the Act of August 27, 1894 (28 Stat. 509, 553, c. 349, 27), it was held that taxes upon rents and profits of real estate and upon returns from investments of personal property were in effect direct taxes upon the property from which such income arose, imposed by reason of ownership; and that Congress could not impose such taxes without apportioning them among the states according to population, as required by article 1, 2, cl. 3, and section 9, cl. 4, of the original Constitution.
As repeatedly held, this did not extend the taxing power to new subjects, but merely removed the necessity which otherwise might exist for an apportionment among the states of taxes laid on income.

Brushaber v. Union Pacific R. R. Co., 240 U.S. 1 , 17-19, 36 Sup. Ct. 236, Ann. Cas. 1917B, 713, L. R. A. 1917D, 414;

Stanton v. Baltic Mining Co., 240 U.S. 103 , 112 et seq., 36 Sup. Ct. 278

1930: Lucas v. Earl, 281 U.S. 111. The Supreme Court ruled that wages and compensation for personal services were not to be taxed in their entirety, but instead,

the gain or profit derived indirectly from them.

1938: Hassett v. Welch, 303 U.S. 303. Ruled that disputes over uncertainties in the tax code should be resolved in favor of the taxpayer. "In view of other settled rules of statutory construction, which teach that... if doubt exists as to the construction of a taxing statute, the doubt should be resolved in favor of the taxpayer..."

1959: Flora v. United, 362 US 145.
Ruled that our tax system is based on voluntary assessment and payment, not on force or coercion. "Our system of taxation is based upon voluntary assessment and payment, not upon distraint."

1978: Central Illinois Public Service Co. v. United States, 435 U.S. 21. Established that wages and income are NOT equivalent as far as taxes on income are concerned.

"Decided cases have made the distinction between wages and income and have refused to equate the two in withholding or similar controversies.

Peoples Life Ins. Co. v. United States, 179 Ct. Cl. 318, 332, 373 F.2d 924, 932 (1967);

Humble Pipe Line Co. v. United States, 194 Ct. Cl. 944, 950, 442 F.2d 1353, 1356 (1971);

Humble Oil & Refining Co. v. United States, 194 Ct. Cl. 920, 442 F.2d 1362 (1971);

Stubbs, Overbeck & Associates v. United States, 445 F.2d 1142 (CA5 s1971);

Royster Co. v. United States, 479 F.2d, at 390; Acacia

Mutual Life Ins. Co. v. United States, 272 F. Supp. 188 (Md. 1967)."

Redfield v. Fisher, 292 P. 813, 135 Or. 180, 294 P.461, 73 A.L.R. 721 (1931) "The individual, unlike the corporation, cannot be taxed for the mere privilege of existing. The corporation is an artificial entity which owes its existence and charter powers to the state; but the individuals' rights to live and own property are natural rights for the enjoyment of which an excise cannot be imposed."

U.S. v. Ballard, 535 F2d 400, cert denied, 429 U.S. 918, 50 L.Ed.2d 283, 97 S.Ct. 310 (1976) "income" is not defined in the Internal Revenue Code

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING

Exhibit 'B'

MANDATORY JUDICIAL NOTICED PRIMA FACIE EVIDENCE OF THE FLYER BY IN HOME SUPPORT SERVICES (I.H.S.S.) STATING LABOR IS NOT TAXABLE

CDSS
WILL LIGHTBOURNE
DIRECTOR

STATE OF CALIFORNIA—HEALTH AND HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES

EDMUND G. BROW
GOVERNOR

UPDATE

December 15, 2016

TO: In-Home Supportive Services (IHSS) and Waiver Personal Care Services (WPCS) Providers

As you were previously notified, under Internal Revenue Service (IRS) Notice 2014-7, the wages received by IHSS and/or WPCS providers who live with the recipient of those services are not considered part of gross income for purposes of federal income tax (FIT).

California Department of Social Services (CDSS) recently received confirmation from the California Franchise Tax Board (FTB) that wages received by IHSS and/or WPCS providers who live with the recipient of those services are not considered part of gross income for purposes of California State personal income tax (PIT).

The SOC Form 2298, *Live-In Self-Certification Form*, will be updated to reflect this guidance. Providers who return a completed SOC Form 2298, *Live-In Self-Certification Form*, for IRS Federal Tax Wage Exclusion will automatically have their State income excluded as well. You will not have to send a separate certification form, SOC 2298, for each taxing agency. All of the requested information on the form must be provided and the form must include the provider's signature and the date the form was signed. The form may be found on the CDSS website (www.cdss.ca.gov).

Please direct questions regarding the SOC Form 2298, *Live-In Self-Certification Form*, to CDSS at (916) 551-1011.

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING

Exhibit 'C'

DEFENDANTS DECLARATION OF COMPENSATION FOR WORK PERFORMED AS LABOR WHICH IS NOT TAXABLE COMPENSATION

THE PLAINTIFF HAS ADMITTED TO THE TRUTHFULNESS OF THE FOLLOWING MATERIAL FACTS REGARDING THE DECLARATION IN SUPPORT OF DEFENDANT W. James Kubon, Jr. REGARDING COMPLAINT OF UNITED STATES OF AMERICA

DECLARATION OF W. James Kubon, Jr. the natural living man

STATE OF CALIFORNIA)
) ss. **DECLARATION OF TRUTH**
COUNTY OF SANTA CLARA)

Comes now your Declarant: W. James Kubon, Jr. the natural living man your Declarant being over the age of 18, makes these following statements under oath and under penalty of perjury by the laws of the United States and after first being duly sworn according to law, states that he is your Declarant, and he believes these facts to be true to the best of his belief based upon first hand knowledge states as follows:

1. Your Declarant states that Plaintiff has admitted that this Declaration is made in the CITY OF SAN JOSE, COUNTY OF SANTA CLARA, on March 17, 2019.

2. Your Declarant states that Plaintiff has admitted that the facts described herein are true, complete and not misleading

3. Your Declarant states that Plaintiff has admitted that the undersigned has first hand knowledge of all the facts stated herein.

4. Your Declarant states that Plaintiff has admitted that the facts described herein describe events that have occurred within the COUNTY OF SANTA CLARA.

5. Your Declarant states that Plaintiff has admitted that W. James Kubon, Jr. is a natural living man.

6. Your Declarant states that Plaintiff has admitted that W. James Kubon, Jr. the natural living man is a non-corporate, real, mortal, sentient, flesh and blood, natural born man who is living, breathing, and a being, on the soil, with clean hands, non-combatant, rectus curia and does not hold the office of 'person'.

7. Your Declarant states that Plaintiff has admitted that your Declarant makes these statements freely, without reservation.

8. Your Declarant states that Plaintiff has admitted that if your Declarant is compelled to testify regarding the facts stated herein that the undersigned is competent to do so.

9. Your Declarant states that Plaintiff has admitted that his wage compensation is derived from personal labor.

10. Your Declarant states that Plaintiff has admitted pursuant to 26 U.S.C. 83, 212, 100, 1001, 1011, compensation defined as wages derived from personal Labor is not taxable by IRS.

11. Your Declarant states that Plaintiff has admitted that on the filed IRS form submitted for the years of tax return(s) in question, the tax return clearly states the 'wage' amount.

12. Your Declarant states that Plaintiff has admitted IRS is suing thru the UNITED STATES OF AMERICA, Plaintiff, compensated wages derived from Defendant's personal Labor.

13. Your Declarant states that Plaintiff has admitted that the IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, has filed a frivolous lawsuit.

14. Your Declarant states that Plaintiff has admitted that the IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, has filed a frivolous lawsuit to harass Defendants.

15. Your Declarant states that Plaintiff has admitted that the IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, has filed a frivolous lawsuit to ruin the good and honest name of Defendants in the community.

16. Your Declarant states that Plaintiff has admitted that the IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, has filed a frivolous lawsuit to ruin the good and honest name of Defendants in commerce.

17. Your Declarant states that Plaintiff has admitted that IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, illegally stole Defendants bank account savings.

18. Your Declarant states that Plaintiff has admitted that the IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, has illegally stolen Defendants bank account savings with out a judge signed warrant.

19. Your Declarant states that Plaintiff has admitted that the IRS's illegal steeling Defendant's bank account compensation credit for wages derived from personal labor has created a severe personal hardship and great damage for Defendants herein.

20. Your Declarant states that Plaintiff has admitted that IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, has illegally stolen from the Defendants bank account compensation credit for wages derived from his personal labor.

21. Your Declarant states that Plaintiff has admitted that the illegal stolen bank account compensation credit, by the IRS suing thru the UNITED STATES OF AMERICA, Plaintiff, must be returned to Defendants with interest.

22. Your Declarant states that Plaintiff has admitted that the IRS has defied their own IRS Code which states that compensation derived from 'wages' made by personal Labor, is non-taxable.

23. Your Declarant states that Plaintiff has admitted that Defendant does not 'fabricate' any product for compensation of labor.

24. Your Declarant states that Plaintiff has admitted that a precedent has already been established by I.H.S.S. regarding Labor is non-taxable.

25. Your Declarant states that Plaintiff has admitted that since a precedent has already been established that Labor is not taxable pursuant to the plain language of 26 U.S.C. 83, 212, 100, 1001, 1011, by IRS, dictates the same.

26. Your Declarant states that Plaintiff has admitted that the court does not have any decision to make regarding Defendant's compensating wages derived by personal labor, can not be taxed by IRS is stare decisis.

27. Your Declarant states that Plaintiff has admitted that Defendants do not owe taxes to IRS.

28. Your Declarant states that Plaintiff has admitted that Defendants only pay the taxes in which they are obligated.

29. Your Declarant states that Plaintiff has admitted that based on the facts and prima facie evidence documented herein Defendant's declaration, Defendants must be exonerated of all penalties and charges of avoiding paying taxes.

30. Your Declarant states that Plaintiff has admitted that this action is prepared in ops consili.

I declare under penalty of perjury by the laws of the UNITED STATES that the foregoing is true and correct.

Further Declarant sayeth naught.

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VERIFICATION

We/I, the undersigned make this declaration under penalty of perjury, that the pleading is true. Each of the signer(s) of this document is a person having first hand knowledge of the facts stated herein.

The undersigned has made a reasonable inquiry into fact and law and affirms to the court that this claim:

1. is not frivolous or intended solely to harass.
2. is not made in Bad Faith - Nor for any improper purpose, i.e. harass or delay.
3. may advocate changes in the law - arguments justified by existing law or non-frivolous argument to change law.
4. has Foundations for factual allegations - alleged facts have evidentiary support.
1. and has Foundation for denials - denials of factual allegations must be warranted by evidence.

DATED: April 24, 2019

By: _/s/ W. James Kubon Jr.
W. James Kubon, Jr., the natural living man,
without council, as Beneficiary of Defendant
WALTER JAMES KUBON, JR., Estate

THE FOLLOWING MATERIAL FACTS REGARDING

Exhibit 'D'

26 CFR § 1.0-1 - Internal Revenue Code of 1954 and regulations.

- CFR
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§ 1.0-1 Internal Revenue Code of 1954 and regulations.

(a)Enactment of law. The Internal Revenue Code of 1954 which became law upon enactment of Public Law 591, 83d Congress, approved August 16, 1954, provides in part as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That

(a)Citation.

(1) The provisions of this Act set forth under the heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1954"

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

(b)Publication. This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(c)Cross reference. For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1954.

(d)Enactment of Internal Revenue Title into law. The Internal Revenue Title referred to in subsection (a)(1) is as follows:

In general, the provisions of the Internal Revenue Code of 1954 are applicable with respect to taxable years beginning after December 31, 1953, and ending after August 16, 1954. Certain provisions of that Code are deemed to be included in the Internal Revenue Code of 1939. See section 7851.

(b)Scope of regulations. The regulations in this part deal with (1) the income taxes imposed under subtitle A of the Internal Revenue Code of 1954, and (2) certain administrative provisions contained in subtitle F of such Code relating to such taxes. In general, the applicability of such regulations is commensurate with the applicability of the respective provisions of the Internal Revenue Code of 1954 except that with respect to the provisions of the Internal Revenue Code of 1954 which are deemed to be included in the Internal Revenue Code of 1939, the regulations relating to such provisions are applicable to certain fiscal years and short taxable years which are subject to the Internal Revenue Code of 1939. Those provisions of the regulations which are applicable to taxable years subject to the Internal Revenue Code of 1939 and the specific taxable years to which such provisions are so applicable are identified in each instance. The regulations in 26 CFR (1939) part 39 (Regulations 118)

are continued in effect until superseded by the regulations in this part. See Treasury Decision 6091, approved August 16, 1954 (19 FR 5167, C.B. 1954-2, 47).

Walter James Kubon, Jr., the natural living man,
Sui Juris, in Pro Se as Beneficiary of the
WALTER JAMES KUBON, Estate;
VALLY KUBON, Estate;
c/o 560 Hobie Lane
San Jose, California, [95127]

UNITED STATES DISTRICT COURT
Northern District of California

UNITED STATES OF AMERICA
Plaintiff

/vs/

WALTER JAMES KUBON,
VALLY KUBON
Defendants

Court Case: 18-cv-04788-PJH

UNITED STATES OF AMERICA /vs/ Kubon, et al

CERTIFICATE OF SERVICE

I, the undersigned, declare that I am operating in the County of Santa Clara. I am over the age of 18 years and not a party to the within entitled action. My business address is: Walter James Kubon III, 560 Hobie Lane, San Jose, CA 95127.

On April ____, 2019, I served the within:
NIHIL DICIT REGARDING MANDATORY JUDICIALLY NOTICED OF PRIMA FACIE EVIDENCE: LABOR IS NOT TAXABLE BY THE INTERNAL REVENUE SERVICE [26 U.S.C. SECTION 83, 212, 100, 1001, 1011],
NOTE: DOCUMENTATION ON IMPUTED TAX RETURNS IN QUESTION, WERE ERRONEOUSLY INCLUDED AND ATTRIBUTED AS "TAXABLE INCOME", WHICH WAS ONLY COMPENSATION DERIVED FROM PERSONAL MANUAL LABOR

by placing a true copy thereof in a sealed envelope with first class prepaid postage affixed to the outside of the mailing envelope, via the US POSTAL SERVICE within the United States at San Jose, California, to all parties entitled to receive regularly mailed notices, addressed as follows:

Clerk of the Court
District Court of Northern California
1301 Clay St.
Oakland, Ca. 94612

CHARLES RETTIG
~~Daniel I Wefel~~
(public and private capacity)
c/o OFFICE OF THE COMMISIONER, IRS
1111 Constitution Ave., NW
Washington, DC 20224

Thomas Moore *(public and private capacity)* 9th Floor Federal Building 450 Golden Gate Ave., Box 36055 San Francisco, CA 94102	Alex Tse *(public and private capacity)* 9th Floor Federal Building 450 Golden Gate Ave., Box 36055 San Francisco, CA 94102
Cynthia Stier *(public and private capacity)* 11th Floor Federal Building 450 Golden Gate Ave., Box 36055 San Francisco, CA 94102	
Misses Young *(public and private capacity)* Supervisor, IRS Collections Dept #1 c/o ACS Support, POB 24017 Fresno, CA 93779-4017	Misses Blanco *(public and private capacity)* Supervisor, IRS Collections Dept #2 c/o ACS Support, POB 24017 Fresno, CA 93779-4017

My process serving fees are: $__~~.00~~__ for travel and $ __100.00__ for services, for a total of $__100.00_
I declare, under penalty of perjury, that the foregoing is true and correct. Executed on April 25, 2019 at San Jose, California.

Notice to Agent is notice to Principal – Notice to Principal is notice to Agent

DATED: April 22, 2019

By: _____
Process Server